

NEW JERSEY CASINO HOTEL ROOM FEE RETURN

Pursuant to P.L. 2003, c.116

FOR THE QUARTER ENDED: _____

This return and payment must be received no later than the 20th day of the month following the end of the quarter.

| | | |
|---|-----------|-----------------------|
| Taxpayer Identification Number - - / | | FOR DIVISION USE ONLY |
| Taxpayer Name | | |
| Address | | |
| City | State Zip | |

| | |
|---|-------------------|
| 1. Total Number of Occupied Hotel Room Nights | 1. _____ |
| 2. Hotel Room Fee Per Night | 2. _____ X \$3.00 |
| 3. Hotel Room Fee Due (Line 1 multiplied by Line 2) | 3. \$ _____ |
| 4. Penalty and Interest | 4. \$ _____ |
| 5. Total Amount Due | 5. \$ _____ |

This form and payment to the **Casino Revenue Fund** must be submitted no later than the 20th day following the quarter for which the fee is due to the following address:

NJ Division of Taxation
Revenue Processing Center
PO Box 254
Trenton, NJ 08646-0254

Under penalties of perjury, I declare that I have examined the above information on the New Jersey Casino Hotel Room Fee Return and to the best of my knowledge and belief, the information contained herein is accurate.

Signature

Date

Title of Officer

**INSTRUCTIONS FOR COMPLETING
NEW JERSEY CASINO HOTEL ROOM FEE RETURN**

A. General Comments

1. Pursuant to P.L. 2003, c. 116, licensees are required to pay a \$3.00 fee for each occupied hotel room night. This quarterly return provides for the reporting and payment of these fees to the New Jersey Division of Taxation.

B. Return Preparation

1. All monetary amounts are to be reported in whole dollars, without cents. A formula has been included on Lines 3, 4, and 5 of the electronic version of the form to ensure that the mathematical calculation will be accurate.
2. Each line on the New Jersey Casino Hotel Room Fee Return shall be completed as follows:

| <u>Line</u> | <u>Description</u> |
|-------------|--|
| 1. | Total Number of Occupied Hotel Room Nights - Enter on this line the total number of occupied hotel room nights during the quarter. Include those rooms that are provided to a guest as a complimentary item. |
| 2. | Hotel Room Fee Per Night - In accordance with N.J.S.A. 5:12-145.8, the legislature has mandated a hotel room fee of \$3 per night. |
| 3. | Hotel Room Fee Due - This line reflects line 1 multiplied by line 2. |
| 4. | Penalty and Interest - Failure to file the New Jersey Casino Hotel Room Fee Return, CAS-RM-100 by the due date and or failure to make remittance for the amount due by said date will subject the fee payer to penalty and interest charges. Please note that pursuant to P.L. 2003, c. 116, the Division of Taxation is to apply the provisions of the State Tax Uniform Procedure Law (N.J.S.A. 54:49-3) upon any delinquent or underpayment of tax or fee. Key provisions of that statute provide for the imposition of a 5% late payment penalty on any underpayment, 5% per month up to 25% late filing penalty and the assessment of interest at three percentage points above the prime rate. |
| 5. | Total Amount Due - Enter the total of Line 3 plus Line 4. |

3. The New Jersey Casino Hotel Room Fee Return shall be signed on the licensee's behalf by the chief executive officer, financial vice president, treasurer, or controller if the licensee is a corporation; by a general partner or the financial director if the licensee is a partnership; by the chief executive officer if the licensee is any other form of business association; or by the proprietor if the licensee is a sole proprietorship.

C. Remittance and Filing

1. The New Jersey Casino Hotel Room Fee Return, along with a check or money order payable to the Casino Revenue Fund for the amount due, shall be submitted no later than the 20th calendar day following the end of the quarter to the following address:

New Jersey Division of Taxation
Revenue Processing Center
PO Box 254
Trenton, New Jersey 08646-0254